



Trustees' Financial Summary

FY2015-16

Submit ID: 0378-86601817

17 Garfield County

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Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Anna Guesanburu **Phone #:** (406) 557-2259

(Signature)

(Date)

Chair, Board of Trustees: Bryan Phipps

(Signature)

(Date)

County Superintendant Jessica McWilliams

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
612	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A031025	84.358A
627	Advancing Agriculture Education Program	STATE		NA
629	Miscellaneous State Grant	STATE		State
656	IDEA Part B	FEDERAL	0996927707ALLO	84.027
665	Title I, Part A, AYP Award	FEDERAL		84.010
666	Capital Investment & Deferred Maintenance	STATE	STATE	
674	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
690	Vo Ed Business/Marketing	STATE	STATE	State
691	Vo Ed Family & Consumer Science	STATE	STATE	State
692	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	82,618.77	75,168.60		
02	Taxes Receivable - Real and Personal (120-149)	8,592.81	1,843.25		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	91,211.58	77,011.85		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,592.81	1,843.25		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	82,618.77	75,168.60		
52	TOTAL FUND BALANCE/EQUITY	82,618.77	75,168.60		
53	TOTAL LIABILITIES AND FUND BALANCE	91,211.58	77,011.85		

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		12,565.06	26,075.95	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		12,565.06	26,075.95	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		12,565.06	26,075.95	
52 TOTAL FUND BALANCE/EQUITY		12,565.06	26,075.95	
53 TOTAL LIABILITIES AND FUND BALANCE		12,565.06	26,075.95	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	902.24			4,691.50
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	902.24			4,691.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	902.24			4,691.50
52	TOTAL FUND BALANCE/EQUITY	902.24			4,691.50
53	TOTAL LIABILITIES AND FUND BALANCE	902.24			4,691.50

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,401.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,401.00			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,401.00			
52	TOTAL FUND BALANCE/EQUITY	1,401.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1,401.00			

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,124.07	43,962.96		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9,124.07	43,962.96		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,124.07	43,962.96		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,124.07	43,962.96		
53	TOTAL LIABILITIES AND FUND BALANCE	9,124.07	43,962.96		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			76,937.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			76,937.02	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			76,937.02	
52	TOTAL FUND BALANCE/EQUITY			76,937.02	
53	TOTAL LIABILITIES AND FUND BALANCE			76,937.02	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	247,427.60	250,616.44
1112	District Levy - Personal Property	8,864.59	6,983.08
1114	District Levy - Pers Prop/Mobile Homes	2,848.31	4,465.60
1190	Penalties and Interest on Taxes	818.79	643.81
1510	Interest Earnings	1,664.11	1,458.43
1900	Other Revenue from Local Sources	2,977.90	953.87
3110	Direct State Aid	335,476.18	329,528.40
3111	Quality Educator	24,974.82	25,028.52
3112	At Risk Student	1,643.41	1,478.54
3113	Indian Education For All	1,407.60	1,336.32
3115	State Spec Ed Allowable Cost Pymt to Districts	10,833.16	8,316.00
3116	Data For Achievement	1,035.00	1,280.00
3118	Natural Resource Development	2,390.66	3,699.48
3120	State Guaranteed Tax Base Aid	96,623.88	97,645.80
3444	State School Block Grant	64,256.18	64,256.18
3446	SB96 Block Grant Reimbursement	8,713.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		811,956.07	797,690.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	137,949.59	165,878.35
			3XX Purchased Professional and Technical Services	4,453.75	4,167.50
			4XX Purchased Property Services	0.00	10,025.00
			5XX Other Purchased Services	7,218.99	10,678.90
			6XX Supplies and Materials	46,872.10	38,544.71
	21XX Support Services - Students				
			1XX Personal Services - Salaries	28,356.31	10,399.56
			5XX Other Purchased Services	632.17	0.00
			6XX Supplies and Materials	790.15	365.96
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	18,625.10	19,788.16
			6XX Supplies and Materials	2,608.74	2,805.21
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	38,053.88	33,239.47
			2XX Personal Services - Employee Benefits	4,244.26	4,926.39
			3XX Purchased Professional and Technical Services	9,713.95	12,767.23

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	10,387.38	15,651.67
			6XX Supplies and Materials	564.33	787.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	28,545.89	19,195.90
			2XX Personal Services - Employee Benefits	161.30	0.00
			3XX Purchased Professional and Technical Services	626.00	625.00
			5XX Other Purchased Services	2,116.78	4,011.61
			6XX Supplies and Materials	4,796.95	5,129.26
		25XX Support Services - Business			
			1XX Personal Services - Salaries	11,026.32	11,979.84
			2XX Personal Services - Employee Benefits	1,598.50	1,500.00
			3XX Purchased Professional and Technical Services	190.00	2,134.85
			5XX Other Purchased Services	209.70	147.47
			6XX Supplies and Materials	708.27	1,235.85
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	51,902.08	54,301.73
			3XX Purchased Professional and Technical Services	468.72	523.74
			4XX Purchased Property Services	70,816.16	26,390.17
			5XX Other Purchased Services	0.00	557.37
			6XX Supplies and Materials	43,325.18	38,586.80
			7XX Property and Equipment Acquisition	0.00	15,217.50
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	5,272.92	0.00
			6XX Supplies and Materials	872.06	541.07
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	10,125.58	11,794.76
316	Data For Achievement				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	1,035.00	1,280.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	74,335.60	81,957.03
			3XX Purchased Professional and Technical Services	0.00	170.49
			4XX Purchased Property Services	203.30	783.69
			5XX Other Purchased Services	149.50	0.00
			6XX Supplies and Materials	13,747.08	14,146.81
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	27,685.00	33,825.00
			3XX Purchased Professional and Technical Services	2,270.00	3,765.00
			5XX Other Purchased Services	34,516.71	39,573.72



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	3,009.59	2,678.67
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		101,224.74	106,144.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				801,409.63	808,223.12

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					149,651.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					797,690.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					808,223.12 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	56,499.68	(4b)	-56,499.68
					-56,499.68 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,618.77 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	47,402.19	53,423.09
	1112 District Levy - Personal Property	1,621.92	1,478.14
	1114 District Levy - Pers Prop/Mobile Homes	504.30	915.20
	1190 Penalties and Interest on Taxes	152.53	138.05
	1510 Interest Earnings	294.67	382.41
	2220 County On-Schedule Trans Reimb	55,703.72	54,910.72
	3210 State On-Schedule Trans Reimb	55,703.72	54,910.73
	3444 State School Block Grant	6,398.01	6,398.01
	3446 SB96 Block Grant Reimbursement	1,359.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		169,140.17	172,556.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,428.98	1,935.52
	25XX Support Services - Business				
		1XX Personal Services - Salaries		4,723.80	4,395.34
	27XX Student Transportation Services				
		5XX Other Purchased Services		155,416.92	159,191.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				162,569.70	165,521.88

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	68,134.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,556.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	165,521.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	75,168.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	72.92	85.66
	2240 County Retirement Distribution	73,828.10	76,674.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>73,901.02</u>	<u>76,759.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	29,312.06	30,828.84
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	5,434.50	2,494.11
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	3,069.27	3,285.31
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	6,584.78	6,546.97
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	4,378.61	3,126.55
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	2,475.11	2,790.72
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	8,212.94	8,954.41
280	Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	828.04	87.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	11,317.40	13,275.04
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	1,395.89	1,293.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				73,008.60	72,682.52



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					8,487.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,759.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,682.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,565.06	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
612	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,361.00
656	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	10,848.00
674	Pre-Employment Trans Svs(Voc. Rehab)	
	4740 Pre-Employment Transition Services (DPHHS)	5,000.00
690	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	1,970.00
691	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	2,143.00
692	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	3,101.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,423.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
612	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		11,361.00
			612 Subtotal		11,361.00
627	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX	Instruction		
			6XX Supplies and Materials		1,000.00
			627 Subtotal		1,000.00
656	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,790.57
			2XX Personal Services - Employee Benefits		3,057.43
			656 Subtotal		10,848.00
666	Capital Investment & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		6,783.00
			7XX Property and Equipment Acquisition		13,805.54
			666 Subtotal		20,588.54



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
690	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX Instruction			
			5XX Other Purchased Services		2,674.93
			690 Subtotal		2,674.93
691	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction			
			5XX Other Purchased Services		1,498.63
			691 Subtotal		1,498.63
692	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX Instruction			
			5XX Other Purchased Services		292.56
			692 Subtotal		292.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					48,263.66

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	39,916.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,423.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,263.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,075.95	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
612 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,361.00	11,361.00	0.00
627 Advancing Agriculture Education Program	0.00	1,000.00	-1,000.00
656 IDEA Part B	10,848.00	10,848.00	0.00
666 Capital Investment & Deferred Maintenance	0.00	20,588.54	-20,588.54
674 Pre-Employment Trans Svs(Voc. Rehab)	5,000.00	0.00	5,000.00
690 Vo Ed Business/Marketing	1,970.00	2,674.93	-704.93
691 Vo Ed Family & Consumer Science	2,143.00	1,498.63	644.37
692 Vo Ed Tech Ed/Industrial Arts	3,101.00	292.56	2,808.44
Total	34,423.00	48,263.66	-13,840.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	450.00	300.00
	1510 Interest Earnings	12.99	9.21
	3260 State Driver's Education Reimbursement	1,166.63	1,049.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,629.62	1,359.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,037.50	412.50
			2XX Personal Services - Employee Benefits	20.98	36.85
			3XX Purchased Professional and Technical Services	820.00	0.00
			6XX Supplies and Materials	199.83	205.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,078.31	654.85

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					197.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,359.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					654.85 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					902.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	43.21	47.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43.21</u>	<u>47.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>900.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	5,544.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,691.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.36	12.38
	3281 State Technology Aid	751.71	710.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>764.07</u>	<u>723.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		0.00	999.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>999.50</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					1,677.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					723.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					999.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,401.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	70.48	77.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70.48</u>	<u>77.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	9,046.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,124.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	261.77	347.86
	3460 Montana Oil and Gas Tax	8,981.77	5,087.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,243.54</u>	<u>5,435.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance						38,527.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,435.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,962.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	223.48	219.46
	1700 Student Extracurricular Activity Receipts	93,278.86	107,404.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>93,502.34</u>	<u>107,624.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	102,529.30	92,957.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>102,529.30</u>	<u>92,957.94</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	62,270.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,624.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,957.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	76,937.02	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	5,272.92	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	71,940.62	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	7,790.57
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	135,144.61	240,602.84
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,448.49	3,946.66
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	15,044.37	14,818.63
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,316.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,316.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,772.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,975.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	12,335.83
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	541.07	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,794.76	0.00	0.00	0.00	0.00
Totals			12,335.83	0.00	0.00	0.00	0.00

12,335.83

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0378-86601817

17 Garfield County

0378 Garfield County H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	26,081.00	0.00	0.00	0.00	26,081.00
Buildings	845,748.00	0.00	7,608.75	0.00	853,356.75
Machinery and Equipment	124,175.68	0.00	20,431.50	0.00	144,607.18
Totals at Historical Cost	996,004.68	0.00	28,040.25	0.00	1,024,044.93
Depreciation					
Building Accum	515,978.12	0.00	16,588.17	0.00	532,566.29
Machinery and Equipment Accum	100,656.66	0.00	8,297.92	0.00	108,954.58
Total Accumulated Depreciation	616,634.78	0.00	24,886.09	0.00	641,520.87
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	379,369.90	0.00	3,154.16	0.00	382,524.06

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0378-86601817

17 Garfield County

0378 Garfield County H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	27,301.53	0.00	0.00	5,874.09	21,427.44	0.00	21,427.44
Other	25,300.00	1,440.00	10,950.00	0.00	15,790.00	0.00	15,790.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	52,601.53	1,440.00	10,950.00	5,874.09	37,217.44	0.00	37,217.44

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0378-86601817

17 Garfield County

0378 Garfield County H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	83,615.85	6,358.13	0.00	89,973.98
Net Pension - TRS	338,749.20	47,675.10	0.00	386,424.30